

**EXHIBIT B**

**FORM OF EVIDENCE OF TRANSFER OF CLAIM**

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, Ente di Previdenza ed Assistenza Pluricategoriale ("Seller") hereby unconditionally and irrevocably sells, transfers and assigns to Nomura International plc ("Purchaser") 100% of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Lehman Brothers Holdings Inc. ("LBHI") (the "Debtor"), the debtor in Case No. 08-13555 (JMP) pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and the relevant portion of any and all proofs of claim (No. 58993) filed by Seller with the Bankruptcy Court in respect of the foregoing claim.

Seller hereby waives any objection to the transfer of the claim to Purchaser on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing claim, recognizing Purchaser as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed  
this 12 day of Oct 2008.

ENTE DI PREVIDENZA ED ASSISTENZA  
PLURICATEGORIALE

By: 

Name: ARCANGELO PIRO

Title: PRESIDENTO

E. P. A. P.

NOMURA INTERNATIONAL PLC

By: 

Name: KARIM ABDELKERIM

Title: MANAGING DIRECTOR